

Fill in this information to identify the case:

Debtor name SIMKAR LLC

United States Bankruptcy Court for the: SOUTHERN DISTRICT OF NEW YORK, WHITE PLAINS DIVISION

Case number (if known) 7:19-bk-22576

☐ Check if this is an amended filing

Official Form 207

Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy

04/16

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income

1. Gross revenue from business

☐ None.

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year

For prior year:
From **10/01/2018** to **Filing Date**

Sources of revenue
Check all that apply

☒ Operating a business

☐ Other _____

Gross revenue
(before deductions and exclusions)

\$2,800,000.00

For year before that:
From **10/01/2017** to **9/30/2018**

☒ Operating a business

☐ Other _____

\$23,000,000.00

For the fiscal year:
From **10/01/2016** to **9/30/2017**

☒ Operating a business

☐ Other _____

\$37,700,000.00

2. Non-business revenue

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

☒ None.

Description of sources of revenue

Gross revenue from each source
(before deductions and exclusions)

Part 2: List Certain Transfers Made Before Filing for Bankruptcy

3. Certain payments or transfers to creditors within 90 days before filing this case

List payments or transfers--including expense reimbursements--to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$6,425. (This amount may be adjusted on 4/01/19 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

☐ None.

Creditor's Name and Address

Dates

Total amount of value

Reasons for payment or transfer
Check all that apply

Creditor's Name and Address	Dates	Total amount of value	Reasons for payment or transfer <i>Check all that apply</i>
3.1. To be provided		\$0.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___

4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$6,425. (This amount may be adjusted on 4/01/19 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☒ None.

Insider's name and address Relationship to debtor	Dates	Total amount of value	Reasons for payment or transfer
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5. Repossessions, foreclosures, and returns

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

☒ None

Creditor's name and address	Describe of the Property	Date	Value of property
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6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

☒ None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
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Part 3: Legal Actions or Assignments**7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

☐ None.

	Case title Case number	Nature of case	Court or agency's name and address	Status of case
7.1.	Yes Capital Group LLC -against- Simkar LLC, Neo Lights Holdings Inc., et. al. 000672/2019	Money Loaned	Oneida Supreme Court, NY	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.2.	Superior Cut Steel, LLC v. Simkar LLC d/b/a/ Simkar Corporation 2018/02373	Breach of Contract/failure to pay invoice	Court of common Please, Philadelphia, PA	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.3.	A Duie Pyle, Inc. v. Simkar LLC d/b/a/ Simkar Corporation 19-02-01030	Breach of Contract/ Unjust Enrichment for shipping services	Court of Common Please, Philadelphia, PA	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded

	Case title Case number	Nature of case	Court or agency's name and address	Status of case
7.4.	Averitt Express, Inc. v. Simkar LLC d/b/a Simkar Corporation 2018-148	Breach of contract for failure to pay for freight services.	Chancery Court for Putnam Co., TN	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.5.	Boucher Brothers LLC a/k/a Easel Fence Company against Simkar Corporation SC-18-10-29-6542	Money owed for repair of fence	Philadelphia Municipal Court	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.6.	Factor Truck Service Inc. v. Simkar Lighting Corp. 19-02-01030	Breach of contract and related claims related to hauling services for which no payment was received	Court of Common Pleas, Philadelphia Co.	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.7.	Gormley-Farrington, Inc. v. Simkar LLC d/b/a Simkar Corporation, Neo Lights Holdings Inc. 19-01-00588	Breach of Independent Sales Representative Agreement	Court of Common Plea, Philadelphia Co.	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.8.	Kehoe Component Sales, Inc., d/b/a Pace Electronic Products v. Simkar Corporation and Simkar LLC CV083779/2019	Breach of contract for failure to pay for custom, made-to-order lighting products supplied by plaintiff.	County of Wayne, NY, Supreme Court	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.9.	Murata Machinery USA, Inc. v. Simkar Corp. SC-19-01-28-6233	Breach of contract for failure to pay for goods and/or services.	Philadelphia Muncipal Court	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.10	State of NC, Old Dominion Freight Line 19 CvS 51	Failure to pay for freight/ transportation services	State of NC, Guilford County (sjperior)	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.11	Pitt Ohio, LLC v. Simkar LLC 19-02-00934	Failure to pay for freight/ transportation services	Ct. of Common Pleas, Philadelphia Co. PA	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.12	Ward Trucking, LLC v. Simkar LLC 181002950	Failure to pay for freight/ transportation services.	PA Ct of Common Pleas, Philadelphia Co.	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.13	TRC Electronics Inc. v. Neo Lights Holdings, Inc. d/b/a/ Simkar Corporation and Simkar LLC 18-22554	Failure to pay for received and custom made products	TRC Electronics Inc.	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded

	Case title Case number	Nature of case	Court or agency's name and address	Status of case
7.14	Pexco, LLC v. Simkar, LLC	Goods sold	Court of Common Pleas, Phil. County	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.15	Robert F. Flood Supply Corp. MJ-07201-CV-0000012-2019	Unpaid invoices	Commonwealth of Pennsylvania, Bucks Co.	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.16	Pacific Die Cast, Inc. d/b/a QSSI Lighting & Electrical Products Group, Inc. v. Simkar LLC 18-CA-008795		Circuit Court, Hillsborough County, FL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

☒ None

Part 4: Certain Gifts and Charitable Contributions**9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000**

☒ None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
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Part 5: Certain Losses**10. All losses from fire, theft, or other casualty within 1 year before filing this case.**

☒ None

Description of the property lost and how the loss occurred	Amount of payments received for the loss	Dates of loss	Value of property lost
	<p>If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received.</p> <p>List unpaid claims on Official Form 106A/B (<i>Schedule A/B: Assets – Real and Personal Property</i>).</p>		

Part 6: Certain Payments or Transfers**11. Payments related to bankruptcy**

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

☐ None.

	Who was paid or who received the transfer? Address	If not money, describe any property transferred	Dates	Total amount or value
11.1.	Bronson Law Offices PC 480 Mamaroneck Ave Harrison, NY 10528-1621		March 5, 2019	\$20,000.00
	Email or website address			
	Who made the payment, if not debtor? Zuriel Corporation wholly owned by Alfred Heyer			
11.2.	Penachio & Malara LLP 245 Main St White Plains, NY 10601-2411		March 5, 2019	\$19,000.00
	Email or website address			
	Who made the payment, if not debtor? Zuriel Corporation wholly owned by Alfred Heyer			

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.

Do not include transfers already listed on this statement.

☒ None.

Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
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13. Transfers not already listed on this statement

List any transfers of money or other property by sale, trade, or any other means made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

☒ None.

Who received transfer? Address	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
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Part 7: Previous Locations**14. Previous addresses**

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

☐ Does not apply

	Address	Dates of occupancy From-To
14.1.	700 Ramona Ave Philadelphia, PA 19120-4600	1998 to present
14.2.	125 Park Ave New York, NY 10017-5529	May 2018 to Present

Part 8: Health Care Bankruptcies

15. Health Care bankruptcies

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

- ☒ No. Go to Part 9.
- ☐ Yes. Fill in the information below.

Facility name and address

Nature of the business operation, including type of services the debtor provides

If debtor provides meals and housing, number of patients in debtor's care

Part 9: Personally Identifiable Information**16. Does the debtor collect and retain personally identifiable information of customers?**

- ☒ No.
- ☐ Yes. State the nature of the information collected and retained.

17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?

- ☒ No. Go to Part 10.
- ☐ Yes. Does the debtor serve as plan administrator?

Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units**18. Closed financial accounts**

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

- ☒ None

Financial Institution name and Address

Last 4 digits of account number

Type of account or instrument

Date account was closed, sold, moved, or transferred

Last balance before closing or transfer

19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

- ☐ None

Depository institution name and address

Names of anyone with access to it
Address

Description of the contents

Do you still have it?

PNC Bank (three safe deposit boxes)

Back up Tapes
Box No: 020-00019-00717
020-00019-00718
020-00019-00867

- ☐ No
- ☒ Yes

20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

☐ None

Facility name and address	Names of anyone with access to it	Description of the contents	Do you still have it?
Glenn Associates 120 B W Oxmoor Rd Birmingham, AL 35209		Inventory/Parts	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes
Wheatly Associates 55 Trace Industrial Park Ridgeland, MS 39157			<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes
Rep Tech Inc. 12420 Grey Commercial Rd Midland, NC 28107-9400			<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes
Lighting Products 384 Commercial St Casselberry, FL 32707-3207			<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes
Rice Electrical Sales 1217 Ellis St Cincinnati, OH 45223-1842			<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes
Electra Products Agency 1705 Midwest Blvd Indianapolis, IN 46214-2378			<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes
Kopinitz 4621 Yale St Houston, TX 77018-3324			<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes
Schooler & Associates Inc. 811 Santa Fe St Kansas City, MO 64101-1231			<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes
Infinity Group LTD 509 Shaughnessy Ave Long Lake, MN 55356-9451			<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes

Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own**21. Property held for another**

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

☒ None**Part 12: Details About Environment Information**

For the purpose of Part 12, the following definitions apply:

Environmental law means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).

Site means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.

Hazardous material means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.

- ☒ No.
☐ Yes. Provide details below.

Case title Case number	Court or agency name and address	Nature of the case	Status of case
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23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?

- ☒ No.
☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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24. Has the debtor notified any governmental unit of any release of hazardous material?

- ☒ No.
☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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Part 13: Details About the Debtor's Business or Connections to Any Business

25. Other businesses in which the debtor has or has had an interest

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

☐ None

Business name address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.
25.1. Kalco Lighting LLC 700 Ramona Ave Philadelphia, PA 19120-4600	decorative lighting	Dates business existed EIN: 23-2985119 From-To Company is inactive

26. Books, records, and financial statements

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

☐ None

Name and address	Date of service From-To
26a.1. BDO USA, LLP 1801 Market St Philadelphia, PA 19103-1628	

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

☐ None

Name and address	Date of service From-To
26b.1. BDO USA, LLP 1801 Market St Philadelphia, PA 19103-1628	

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

☒ None

Name and address

If any books of account and records are unavailable, explain why

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

☐ None

Name and address

26d.1. **PNC Bank**

26d.2. **Newtek Small Business Finance LLC**

26d.3. **Capstone**

27. Inventories

Have any inventories of the debtor's property been taken within 2 years before filing this case?

☐ No

☒ Yes. Give the details about the two most recent inventories.

Name of the person who supervised the taking of the inventory

Date of inventory

The dollar amount and basis (cost, market, or other basis) of each inventory

27.1

Name and address of the person who has possession of inventory records

BDO USA, LLP
1801 Market St
Philadelphia, PA 19103-1628

28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

Name	Address	Position and nature of any interest	% of interest, if any
Alfred Heyer	522 R N Unit 332 Manalapan, NJ 07726	CEO and owner of Neo Lights Holdings Inc., the managing member of the Debtor	100% (indirect ownership)
Name	Address	Position and nature of any interest	% of interest, if any
Chris Meyers	125 Park Ave New York, NY 10017-5529	Chief Operating Officer	0
Name	Address	Position and nature of any interest	% of interest, if any
David Coyne	125 Park Ave New York, NY 10017-5529	Chief Financial Officer	0

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

- ☐ No
☒ Yes. Identify below.

Name	Address	Position and nature of any interest	Period during which position or interest was held
To be provided			

30. Payments, distributions, or withdrawals credited or given to insiders

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

- ☐ No
☒ Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
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30.1 To be provided

Relationship to debtor

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

- ☒ No
☐ Yes. Identify below.

Name of the parent corporation	Employer Identification number of the parent corporation
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32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

- ☐ No
☒ Yes. Identify below.

Name of the pension fund	Employer Identification number of the parent corporation
Local Union 1158 I.B.E.W. Pension Fund	EIN:

Part 14: Signature and Declaration

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both.
18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and

Debtor **SIMKAR LLC**

Case number (if known) **7:19-bk-22576**

correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **March 22, 2019**

**/s/ NEO LIGHTS HOLDINGS INC. by:Alfred
Heyer**

Signature of individual signing on behalf of the debtor

**NEO LIGHTS HOLDINGS INC. by:Alfred
Heyer**

Printed name

Position or relationship to debtor **President of Managing Member**

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* **(Official Form 207) attached?**

☒ No

☐ Yes